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FINANCE DEPARTMENT

NOTIFICATION

The 21st January, 2025

S.R.O.No.96/2025 — In exercise of the powers conferred by sub-section (1) of Section 9 of the Odisha Goods and Services Tax Act, 2017 (Odisha Act 7 of 2017), the State Government, on the recommendations of the Goods and Services Tax Council, do hereby make the following further amendments in the notification of the Government of Odisha in the Finance Department No. 19829—FIN-CT1-TAX-0022-2017, dated the 29th June, 2017, published in the Extraordinary issue No. 1133 of the *Odisha Gazette*, dated the 29th June, 2017 bearing **S.R.O. No. 295/2017**, as amended from time to time, and the last such amendment is made in the notification of the Government of Odisha in the Finance Department No. 29666—FIN-CT1-TAX-0005-2023, dated the 25th October, 2024, published in the Extraordinary issue No. 1989 of the *Odisha Gazette*, dated the 25th October, 2024 bearing **S.R.O. No. 551/2024**, namely:—

1. In the said notification, -

- (a) in Schedule I – 2.5%, after serial number 98A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“98B.	1904	Fortified Rice Kernel (FRK)”;
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- (b) in Schedule III – 9%, against serial number 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be inserted; and

- (c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

“(ii)The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (I) of Section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label

securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”

2. This notification shall be deemed to have come into force with effect from 16th January, 2025.

[No.2245—FIN-CT1-TAX-0001/2025]

By Order of the Governor

PRIYABRAT MISHRA

Under-Secretary to Government